

**Title 36: TAXATION**  
**Chapter 104: PRIMARY ASSESSING AREAS**

**Table of Contents**

<b>Part 2. PROPERTY TAXES.....</b>	
Section 471. AREA, BODY POLITIC.....	3
Section 471-A. BOARD OF ASSESSMENT REVIEW.....	3
Section 472. EXECUTIVE COMMITTEE.....	3
Section 473. POWERS AND DUTIES.....	3
Section 474. ADMINISTRATIVE PROVISIONS.....	5
Section 475. ABATEMENT BY CHIEF ASSESSOR; PROCEDURE (REPEALED).....	5
Section 476. NOTICE OF DECISION (REPEALED).....	5
Section 477. APPEALS TO BOARD OF ASSESSMENT REVIEW (REPEALED).....	5
Section 478. -- TO FORESTRY APPEAL BOARD (REPEALED).....	6
Section 479. HEARING (REPEALED).....	6
Section 480. -- TO SUPERIOR COURT (REPEALED).....	6
Section 481. HEARING (REPEALED).....	6
Section 482. COMMISSIONER'S HEARING AND REPORT (REPEALED).....	6
Section 483. TRIAL (REPEALED).....	6
Section 484. JUDGMENT AND EXECUTION (REPEALED).....	6
Section 485. ASSESSMENT RATIO EVIDENCE (REPEALED).....	6
Section 486. STATE BOARD OF ASSESSMENT REVIEW (REPEALED).....	7



**Maine Revised Statutes**  
**Title 36: TAXATION**  
**Chapter 104: PRIMARY ASSESSING AREAS**

**§471. AREA, BODY POLITIC**

The primary assessing district shall be composed of those municipalities named in the order issued by the State Tax Assessor. The residents of a primary assessing district are a body corporate and politic which may sue or be sued, appoint attorneys and adopt a seal. [1975, c. 545, §14 (AMD).]

Where only one municipality is designated as a primary assessing unit, the municipality shall be the body corporate and the municipal officers the governing board, with the administration provisions of the assessing function to be enacted through municipal ordinance or charter provisions. Where a municipality is designated as a primary assessing unit, sections 472 to 474 shall not apply. [1975, c. 545, §14 (AMD).]

SECTION HISTORY

1973, c. 620, §10 (NEW). 1975, c. 545, §14 (AMD).

**§471-A. BOARD OF ASSESSMENT REVIEW**

The legislative body of a primary assessing area consisting of only one municipality may establish a primary assessing area board of assessment review. The executive committee of a primary assessing area consisting of more than one municipality may establish a primary assessing area board of assessment review. The primary assessing area board of assessment review has the powers and duties of a municipal board of assessment review, including those provided under section 844-N. [1995, c. 262, §3 (NEW).]

SECTION HISTORY

1995, c. 262, §3 (NEW).

**§472. EXECUTIVE COMMITTEE**

The governing body of a primary assessing district shall be an executive committee composed of an equal number of municipal officers from each municipality and 2 nonvoting members. The nonvoting members shall be the chief assessor of a primary assessing area and the State Tax Assessor. It is not necessary that the State Tax Assessor attend all meetings of a primary assessing area and the State Tax Assessor may appoint a substitute to represent him. [1975, c. 545, §14 (AMD).]

**1. Voting members.** The voting members of the executive committee shall be appointed as follows:

The municipal officers of each municipality comprising the primary assessing districts shall elect from their number the municipal officer or officers to serve on the executive committee.

[ 1975, c. 545, §14 (AMD) .]

**2. Terms.**

[ 1975, c. 545, §14 (RP) .]

SECTION HISTORY

1973, c. 620, §10 (NEW). 1975, c. 545, §14 (AMD).

**§473. POWERS AND DUTIES**

The executive committee shall have the power to: [1973, c. 620, §10 (NEW).]

**1. Rules and regulations.** Make all necessary rules and regulations for the conduct of the business of the primary assessing area which do not conflict with these statutes or any rules and regulations of the Bureau of Revenue Services;

[ 1975, c. 78, §21 (AMD); 1997, c. 526, §14 (AMD) .]

**2. Appoint chief assessor.** Appoint the chief assessor in accordance with this chapter;

[ 1973, c. 620, §10 (NEW) .]

**3. Approve annual budget.** Approve the annual budget for the primary assessing area;

[ 1973, c. 620, §10 (NEW) .]

**4. Establish salaries.** Establish salaries, authorize contracts and do all other things necessary and proper to carry out the intent of these statutes;

[ 1973, c. 620, §10 (NEW) .]

**5. Funding.** In addition to the funding provided under this chapter, accept funds from any other source in the furtherance of its responsibilities;

[ 1973, c. 620, §10 (NEW) .]

**6. Contracts.** Authorize contracts with individual municipalities to perform tax billing and other centralized services for the member communities, but nothing in this chapter shall be construed to allow the executive committee to establish tax rates;

[ 1973, c. 620, §10 (NEW) .]

**7. Public report.** Make a public report of its activities at the close of each fiscal year within 30 days of the close of such year;

[ 1973, c. 620, §10 (NEW) .]

**8. Tax maps.**

[ 1975, c. 19, §4 (RP) .]

**9. Cooperate with primary assessing areas.** Cooperate with other primary assessing areas in any program not inconsistent with this chapter which will further the effectiveness of the assessing program;

[ 1973, c. 620, §10 (NEW) .]

**10. Compensation scales for the personnel.** Set the compensation scales for the personnel of the primary assessing area and the members of the committee shall be paid \$25 per diem, plus necessary expenses while in the actual performance of their duties.

[ 1973, c. 620, §10 (NEW) .]

#### SECTION HISTORY

1973, c. 620, §10 (NEW). 1975, c. 19, §4 (AMD). 1997, c. 526, §14 (AMD).

## §474. ADMINISTRATIVE PROVISIONS

The chief assessor shall be the treasurer and administrative officer of the primary assessing area and shall in addition perform the following duties: [1973, c. 620, §10 (NEW).]

**1. Secretary.** Serve as secretary of the executive committee and keep all committee minutes, except as to any meeting involving his removal;

[ 1973, c. 620, §10 (NEW) .]

**2. Prepare budget.** Prepare the annual budget;

[ 1973, c. 620, §10 (NEW) .]

**3. Purchasing agent.** Act as purchasing agent;

[ 1973, c. 620, §10 (NEW) .]

**4. Appoint personnel.** Appoint all personnel subject to approval of the executive committee;

[ 1973, c. 620, §10 (NEW) .]

**5. Execute contracts.** Execute, when approved by the executive committee, all contracts on behalf of the primary assessing area;

[ 1973, c. 620, §10 (NEW) .]

**6. Other duties and functions.** Perform such other duties and functions as are delegated by the executive committee.

[ 1973, c. 620, §10 (NEW) .]

### SECTION HISTORY

1973, c. 620, §10 (NEW). 1975, c. 19, §5 (AMD).

## §475. ABATEMENT BY CHIEF ASSESSOR; PROCEDURE

*(REPEALED)*

### SECTION HISTORY

1973, c. 620, §10 (NEW). 1975, c. 272, §39 (AMD). 1977, c. 509, §4 (RP).

## §476. NOTICE OF DECISION

*(REPEALED)*

### SECTION HISTORY

1973, c. 620, §10 (NEW). 1975, c. 272, §40 (AMD). 1977, c. 509, §4 (RP).

## §477. APPEALS TO BOARD OF ASSESSMENT REVIEW

*(REPEALED)*

### SECTION HISTORY

1973, c. 620, §10 (NEW). 1975, c. 19, §6 (AMD). 1975, c. 272, §41 (AMD). 1977, c. 509, §4 (RP).

## **§478. -- TO FORESTRY APPEAL BOARD**

*(REPEALED)*

### SECTION HISTORY

1973, c. 460, §18 (AMD). 1973, c. 620, §10 (NEW). 1977, c. 509, §4 (RP).

## **§479. HEARING**

*(REPEALED)*

### SECTION HISTORY

1973, c. 460, §18 (AMD). 1973, c. 620, §10 (NEW). 1977, c. 509, §4 (RP).

## **§480. -- TO SUPERIOR COURT**

*(REPEALED)*

### SECTION HISTORY

1973, c. 620, §10 (NEW). 1977, c. 509, §4 (RP).

## **§481. HEARING**

*(REPEALED)*

### SECTION HISTORY

1973, c. 620, §10 (NEW). 1977, c. 509, §4 (RP).

## **§482. COMMISSIONER'S HEARING AND REPORT**

*(REPEALED)*

### SECTION HISTORY

1973, c. 620, §10 (NEW). 1977, c. 509, §4 (RP).

## **§483. TRIAL**

*(REPEALED)*

### SECTION HISTORY

1973, c. 620, §10 (NEW). 1977, c. 509, §4 (RP).

## **§484. JUDGMENT AND EXECUTION**

*(REPEALED)*

### SECTION HISTORY

1973, c. 620, §10 (NEW). 1975, c. 272, §42 (AMD). 1977, c. 509, §4 (RP).

## **§485. ASSESSMENT RATIO EVIDENCE**

*(REPEALED)*

## SECTION HISTORY

1973, c. 620, §10 (NEW). 1977, c. 509, §4 (RP).

**§486. STATE BOARD OF ASSESSMENT REVIEW**

*(REPEALED)*

## SECTION HISTORY

1973, c. 620, §10 (NEW). 1973, c. 695, §§9,10,11 (AMD). 1975, c. 19, §7 (AMD). 1975, c. 272, §43 (AMD). 1975, c. 765, §§7,7A,8,9 (AMD). 1983, c. 812, §§268,269 (AMD). 1985, c. 764, §11 (RP).

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